



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ROBERT J. KLEINE  
STATE TREASURER

**MINUTES OF THE REGULAR MEETING OF THE  
STATE TAX COMMISSION AND STATE BOARD OF ASSESSORS**

**PRESENT:** Robert H. Naftaly, Chair of STC and of State Board of Assessors  
Douglas B. Roberts, Member of STC and of State Board of Assessors  
Frederick W. Morgan, Member of STC and of State Board of Assessors

Kelli Sobel, Executive Secretary  
Marie G. Medlock, Recording Secretary

**DATE OF MEETING:** May 31, 2006

**PLACE OF MEETING:** Treasury Bond Finance Board Room  
1<sup>st</sup> Floor Richard H. Austin State Office Building  
Lansing, MI

**TIME OF MEETING:** 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

**ACTIONS BY THE STATE TAX COMMISSION**

Item 1. It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the minutes of May 22, 2006 as presented.

**ACTIONS BY THE STATE TAX COMMISSION AND THE STATE BOARD OF ASSESSORS**

State Board of Assessors/State Tax Commission meeting to hear protests from property owners regarding preliminary assessed values for 2006 for state-assessed utility properties.

**May 31, 2006**

- Item 2.       **Scheduled for 9:15 A.M.**  
Letter appeals were filed by, McLeodUSA Network Services, Inc., and McLeodUSA Telecommunications Services, Inc. to preserve the right to appeal their assessed and taxable values. The Telecommunications Association of Michigan filed a letter of information.  
The Commission received and filed.
- Item 3.       **Scheduled for 9:45 A.M.**  
              **Winn Telephone Company**  
It was moved by Morgan, supported by Roberts, and unanimously approved to ask staff to recalculate the values and present the values at the STC meeting to be held on June 14, 2006.  
The Commission admitted Winn Telephone Company Exhibits 1-5.
- Item 4.       **Scheduled for 10:00 A.M.**  
              **Level 3 Communications**  
It was moved by Morgan, supported by Roberts, and unanimously approved to ask staff to recalculate the values and present the values at the STC meeting to be held on June 14, 2006.  
The Commission admitted Level 3 Communications Exhibits 1 and 2.
- Item 5.       **Scheduled for 10:45 A.M.**  
              **Westphalia Telephone Company**  
It was moved by Roberts, supported by Morgan, and unanimously approved to ask staff to recalculate the values and present the values at the STC meeting to be held on June 14, 2006.
- Item 6.       **Scheduled for 11:00 A.M.**  
              **Climax Telephone Company**  
It was moved by Morgan, supported by Roberts, and unanimously approved to ask staff to recalculate the values and present the values at the STC meeting to be held on June 14, 2006.
- Item 7.       **Scheduled for 11:15 A.M.**  
              **Springport Telephone Company**  
It was moved by Morgan, supported by Roberts, and unanimously approved to ask staff to recalculate the values and present the values at the STC meeting to be held on June 14, 2006.  
The Commission admitted Springport Telephone Company Exhibit 1.

## **ACTIONS BY THE STATE TAX COMMISSION**

Item 8. It was moved by Roberts, supported by Morgan, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

154-02-1731; CDC MANUFACTURING, LLC; FREMONT TWP.; TUSCOLA COUNTY; MAYVILLE Sch. Dist.; 040-999-351-0100-00; PERSONAL-IFT PROPERTY

**2000** AV from \$ 103,000 to \$ 28,100; TV from \$ 103,000 to \$ 28,100

**2002** AV from \$ 103,000 to \$ 26,100; TV from \$ 103,000 to \$ 26,100

154-02-1732; CDC MANUFACTURING, LLC; FREMONT TWP.; TUSCOLA COUNTY; MAYVILLE Sch. Dist.; 040-900-250-4900-00; PERSONAL PROPERTY

**2000** AV from \$ 28,100 to \$ 0 ; TV from \$ 28,100 to \$ 0

**2002** AV from \$ 26,100 to \$ 0 ; TV from \$ 26,100 to \$ 0

154-05-0734; NORTH COAST COMMERCIAL ROOFING; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-182-000; PERSONAL PROPERTY

**2003** AV from \$ 45,000 to \$ 69,750; TV from \$ 45,000 to \$ 69,750

**2004** AV from \$ 49,500 to \$ 73,700; TV from \$ 49,500 to \$ 73,700

**2005** AV from \$ 35,760 to \$ 66,000; TV from \$ 35,760 to \$ 66,000

154-05-2646; GE CAPITAL INFO. TECH. SOL.; ELMWOOD TWP.; LEELANAU COUNTY; TRAVERSE CITY Sch. Dist.; 45-004-900-550-00; PERSONAL PROPERTY **TP**

**2005** AV from \$ 14,616 to \$ 18,950; TV from \$ 14,616 to \$ 18,950

154-05-3194; PIASANO'S PIZZERIA; CITY OF THREE RIVERS; SAINT JOSEPH COUNTY; THREE RIVERS Sch. Dist.; 75-051-000-020-00; PERSONAL PROPERTY

**2005** AV from \$ 0 to \$ 16,300; TV from \$ 0 to \$ 16,300

154-05-3604; POWERHOUSE GYM; HIGHLAND TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; H-99-00-005-151; PERSONAL PROPERTY

**2004** AV from \$ 45,190 to \$ 67,202; TV from \$ 45,190 to \$ 67,202

154-05-4134; WESCO INC.; MUSKEGON TWP.; MUSKEGON COUNTY; REETHS PUFFER Sch. Dist.; 61-10-900-251-2411-00; PERSONAL PROPERTY **TP**

**2003** AV from \$ 183,700 to \$ 161,026; TV from \$ 183,700 to \$ 161,026

**2004** AV from \$ 284,600 to \$ 241,196; TV from \$ 284,600 to \$ 241,196

**2005** AV from \$ 334,900 to \$ 277,841; TV from \$ 334,900 to \$ 277,841

Item 8. (continued):

154-06-0057; KMH EQUIPMENT COMPANY; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-000-631; PERSONAL PROPERTY

**2005** AV from \$ 1,400 to \$ 3,300; TV from \$ 1,400 to \$ 3,300

154-06-0070; PAUL BONTRAGER; COLON TWP.; SAINT JOSEPH COUNTY; COLON Sch. Dist.; 75-002-000-306-00; PERSONAL PROPERTY

**2005** AV from \$ 0 to \$ 4,560; TV from \$ 0 to \$ 4,560

154-06-0093; SUNRISE FAMILY DENTAL CARE; DEXTER TWP.; WASHTENAW COUNTY; DEXTER Sch. Dist.; D-99-30-021-100; PERSONAL PROPERTY

**2005** AV from \$ 35,000 to \$ 43,800; TV from \$ 35,000 to \$ 43,800

154-06-0099; EDWARD YOCK; BURT TWP.; ALGER COUNTY; BURT TWP. Sch. Dist.; 002-375-016-00; REAL PROPERTY

**2004** AV from \$ 11,900 to \$ 18,100; TV from \$ 7,285 to \$ 13,485

**2005** AV from \$ 12,260 to \$ 18,460; TV from \$ 7,452 to \$ 13,916

154-06-0565; ABHE & SVOBODA INC.; GAINES TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 10-80-0089-94; PERSONAL PROPERTY

**2006** AV from \$ 194,500 to \$ 261,450; TV from \$ 194,500 to \$ 261,450

154-06-0566; MARK'S PAVING INC.; GENESEE TWP.; GENESEE COUNTY; BEECHER Sch. Dist.; 11-80-1708-91; PERSONAL PROPERTY

**2004** AV from \$ 246,450 to \$ 246,150; TV from \$ 246,450 to \$ 246,150

**2005** AV from \$ 222,650 to \$ 226,400; TV from \$ 222,650 to \$ 226,400

**2006** AV from \$ 209,450 to \$ 209,200; TV from \$ 209,450 to \$ 209,200

154-06-0567; RESTAURANT TECHNOLOGIES INC.; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-44-691-195; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 5,100; TV from \$ 0 to \$ 5,100

154-06-0568; STA TRAVEL INC.; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-01-773-401; PERSONAL PROPERTY

**2005** AV from \$ 8,000 to \$ 19,800; TV from \$ 8,000 to \$ 19,800

**2006** AV from \$ 10,000 to \$ 18,200; TV from \$ 10,000 to \$ 18,200

154-06-0569; ADVENT HOME MEDICAL; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; MADISON Sch. Dist.; 44-99-12-005-160; PERSONAL PROPERTY

**2006** AV from \$ 41,500 to \$ 51,570; TV from \$ 41,500 to \$ 51,570

Item 8. (continued):

154-06-0570; HAAS TCM INC.; CITY OF FLINT; GENESEE COUNTY;  
CARMEN-AINSWORTH Sch. Dist.; P-34996-8; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 12,600; TV from \$ 0 to \$ 12,600

154-06-0571; US EXPRESS LEASING INC.; CITY OF FLINT; GENESEE  
COUNTY; FLINT Sch. Dist.; P-81901-8; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 19,200; TV from \$ 0 to \$ 19,200

154-06-0573; ALPHA TECHNOLOGY CORP.; CITY OF HOWELL;  
LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4717-99-000-489; PERSONAL  
PROPERTY

**2004** AV from \$2,690,100 to \$2,763,100; TV from \$2,690,100 to \$2,763,100

**2005** AV from \$2,753,300 to \$2,942,050; TV from \$2,753,300 to \$2,942,050

**2006** AV from \$2,969,100 to \$3,010,800; TV from \$2,969,100 to \$3,010,800

154-06-0574; MR. V'S EXPRESS CASH; CITY OF EASTPOINTE; MACOMB  
COUNTY; EAST DETROIT Sch. Dist.; 014-908-232-036; PERSONAL  
PROPERTY

**2006** AV from \$ 3,000 to \$ 3,550; TV from \$ 3,000 to \$ 3,550

154-06-0575; RESTAURANT TECHNOLOGIES; CITY OF EASTPOINTE;  
MACOMB COUNTY; EAST DETROIT Sch. Dist.; 014-925-000-091;  
PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 3,690; TV from \$ 0 to \$ 3,690

154-06-0576; Z'S LAWN & CRAFT CENTER; CITY OF EASTPOINTE;  
MACOMB COUNTY; EAST DETROIT Sch. Dist.; 014-913-175-110;  
PERSONAL PROPERTY

**2006** AV from \$ 13,950 to \$ 16,990; TV from \$ 13,950 to \$ 16,990

154-06-0577; BEST GRANITE & MARBLE INC.; CITY OF WARREN;  
MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-365-021; PERSONAL  
PROPERTY

**2006** AV from \$ 2,000 to \$ 7,602; TV from \$ 2,000 to \$ 7,602

154-06-0578; EASTMAN KODAK COMPANY; CITY OF MIDLAND;  
MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-05-01-325; PERSONAL  
PROPERTY

**2004** AV from \$ 0 to \$ 1,600; TV from \$ 0 to \$ 1,600

**2005** AV from \$ 0 to \$ 1,400; TV from \$ 0 to \$ 1,400

154-06-0579; CLINGERS CLEANING SERVICE; EUREKA TWP.;  
MONTCALM COUNTY; GREENVILLE Sch. Dist.; 59-008-900-147-00;  
PERSONAL PROPERTY

**2006** AV from \$ 3,800 to \$ 30,000; TV from \$ 3,800 to \$ 30,000

Item 8. (continued):

154-06-0580; RESTAURANT TECHNOLOGIES; BLOOMFIELD TWP.; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; C-99-00-006-215; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 1,880; TV from \$ 0 to \$ 1,880

154-06-0581; RESTAURANT TECHNOLOGIES; BLOOMFIELD TWP.; OAKLAND COUNTY; PONTIAC Sch. Dist.; C-99-00-006-216; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 1,530; TV from \$ 0 to \$ 1,530

154-06-0582; RESTAURANT TECHNOLOGIES; HIGHLAND TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; H-99-00-005-076; PERSONAL PROPERTY

**2004** AV from \$ 0 to \$ 1,760; TV from \$ 0 to \$ 1,760

**2006** AV from \$ 0 to \$ 1,390; TV from \$ 0 to \$ 1,390

154-06-0583; WHIRLYBALL WEST; WEST BLOOMFIELD TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; X-99-00-900-152; PERSONAL PROPERTY

**2005** AV from \$ 41,040 to \$ 63,280; TV from \$ 41,040 to \$ 63,280

154-06-0584; RESTAURANT TECHNOLOGIES; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-005-118; PERSONAL PROPERTY

**2004** AV from \$ 0 to \$ 1,970; TV from \$ 0 to \$ 1,970

**2006** AV from \$ 0 to \$ 5,580; TV from \$ 0 to \$ 5,580

154-06-0585; ABACUS MEDICAL BILLING SVS.; CITY OF ROCHESTER; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 68-99-00-006-088; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 1,540; TV from \$ 0 to \$ 1,540

154-06-0586; CYTYC SURGICAL PRODUCTS; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-743-490; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 14,280; TV from \$ 0 to \$ 14,280

154-06-0587; BECKMAN COULTER INC.; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 02-99-00-096-193; PERSONAL PROPERTY

**2005** AV from \$ 0 to \$ 5,390; TV from \$ 0 to \$ 5,390

154-06-0588; BECKMAN COULTER INC.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-006-206; PERSONAL PROPERTY

**2005** AV from \$ 0 to \$ 38,390; TV from \$ 0 to \$ 38,390

Item 8. (continued):

154-06-0589; COMERICA LEASING CORP.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-099-412; PERSONAL PROPERTY

**2006** AV from \$1,269,870 to \$2,183,190; TV from \$1,269,870 to \$2,183,190

154-06-0590; DAIMLERCHRYSLER SERVICES NA; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-004-182; PERSONAL PROPERTY

**2005** AV from \$ 578,530 to \$ 695,150; TV from \$ 578,530 to \$ 695,150

154-06-0591; FEV ENGINE TECHNOLOGY INC.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-097-034; PERSONAL PROPERTY

**2006** AV from \$2,900,000 to \$2,985,730; TV from \$2,900,000 to \$2,985,730

154-06-0592; FEV ENGINE TECHNOLOGY INC.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-004-129; PERSONAL PROPERTY

**2006** AV from \$ 87,500 to \$ 119,140; TV from \$ 87,500 to \$ 119,140

154-06-0593; FEV ENGINE TECHNOLOGY INC.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-006-245; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 33,240; TV from \$ 0 to \$ 33,240

154-06-0594; FIRST FINANCIAL CORP. SVS.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-006-248; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 128,980; TV from \$ 0 to \$ 128,980

154-06-0595; FIRST PORTLAND CORPORATION; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-005-234; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 2,430; TV from \$ 0 to \$ 2,430

154-06-0596; FPC LEASING; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-003-239; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 3,180; TV from \$ 0 to \$ 3,180

154-06-0597; KIP AMERICA; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-001-316; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 30,340; TV from \$ 0 to \$ 30,340

Item 8. (continued):

154-06-0598; LOGOFIT LLC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-002-057; PERSONAL PROPERTY  
**2006** AV from \$ 15,930 to \$ 28,460; TV from \$ 15,930 to \$ 28,460

154-06-0599; NATIONAL CITY COMM. CAP. CORP.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-005-239; PERSONAL PROPERTY  
**2006** AV from \$ 0 to \$ 1,330; TV from \$ 0 to \$ 1,330

154-06-0600; NATIONAL CITY COMM. CAP. CORP.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-099-378; PERSONAL PROPERTY  
**2006** AV from \$ 0 to \$ 64,880; TV from \$ 0 to \$ 64,880

154-06-0601; NORTHERN LEASING SYSTEMS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-001-247; PERSONAL PROPERTY  
**2006** AV from \$ 0 to \$ 4,830; TV from \$ 0 to \$ 4,830

154-06-0602; RESTAURANT TECHNOLOGIES; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-006-246; PERSONAL PROPERTY  
**2006** AV from \$ 0 to \$ 12,790; TV from \$ 0 to \$ 12,790

154-06-0603; SKECHERS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-006-058; PERSONAL PROPERTY  
**2006** AV from \$ 75,000 to \$ 90,190; TV from \$ 75,000 to \$ 90,190

154-06-0604; SUMMIT FUNDING GROUP; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-004-271; PERSONAL PROPERTY  
**TP**  
**2005** AV from \$ 333,870 to \$ 920; TV from \$ 333,870 to \$ 920

154-06-0605; TECHNOLOGY INVESTMENTS PART.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-006-242; PERSONAL PROPERTY  
**2005** AV from \$ 0 to \$ 525,560; TV from \$ 0 to \$ 525,560

154-06-0606; TECHNOLOGY INVESTMENTS PART.; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-003-247; PERSONAL PROPERTY  
**2005** AV from \$ 0 to \$ 36,660; TV from \$ 0 to \$ 36,660

Item 8. (continued):

154-06-0607; US EXPRESS LEASING INC.; CITY OF AUBURN HILLS;  
OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-006-247; PERSONAL  
PROPERTY

**2006** AV from \$ 0 to \$ 3,300; TV from \$ 0 to \$ 3,300

154-06-0609; ZSI INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-  
WESTLAND Sch. Dist.; 56-999-00-2949-697; PERSONAL PROPERTY

**2005** AV from \$ 223,950 to \$ 279,950; TV from \$ 223,950 to \$ 279,950

**2006** AV from \$ 313,700 to \$ 307,450; TV from \$ 313,700 to \$ 307,450

154-06-0610; HUGHES ELECTTRONICS PROD.; CITY OF LIVONIA;  
WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-3572-000; PERSONAL  
PROPERTY

**2004** AV from \$ 182,820 to \$ 212,150; TV from \$ 182,820 to \$ 212,150

- Item 9. It was moved by Roberts, supported by Morgan, and unanimously approved to formally thank staff by presenting the Assessment and Certification Division staff with a resolution of appreciation by the State Tax Commission for their continued excellence and hard work in completing the state equalization and state-assessed rolls.
- Item 10. It was approved by the Commission that legal counsel and Kelli Sobel, Executive Secretary, write a proposed policy to be issued by the Commission regarding 1) jurisdiction under MCL 211.154 petitions and 2) how to handle instances during a 3 year period where there are both refunds and amounts owed.

It was moved by Roberts, supported by Morgan, and unanimously approved to adjourn the meeting of the State Tax Commission and the State Board of Assessors at 12:10 P.M.

**DATED TYPED:**                    **June 7, 2006**

**DATE APPROVED:**            **June 14, 2006**

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**Robert H. Naftaly, Chairperson of the State Tax  
Commission and of the State Board of Assessors**

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**Douglas B. Roberts, Member of the State Tax  
Commission and of the State Board of Assessors**

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**Frederick W. Morgan, Member of the State Tax  
Commission and of the State Board of Assessors**